

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

HB 3170 – SB 3136

April 20, 2010

SUMMARY OF AMENDMENT (015632): Adds preamble to original bill; deletes the amendatory language of Tenn. Code Ann. § 67-1-1807 (b) in Section 1 of the original bill, and substitutes new language that prohibits any court from issuing any declaratory judgment, restraining order, injunction, stay, supersedeas, prohibition, or other writ or process to construe or determine the validity of any tax law, to determine any liability, or to prevent, hinder, or delay the collection of any tax. Requires the court to take any action necessary to implement the stay of collection, when the suit has been properly brought before the court pursuant to Tenn. Code Ann. § 67-1-1801(b) and when the court has determined that the assessed taxpayer has complied with certain specified conditions.

FISCAL IMPACT OF ORIGINAL BILL:

State Revenue – Net Impact – Not Significant
State Expenditures – Net Impact – Not Significant

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Unchanged from the original fiscal note.

Assumptions applied to amendment:

- According to the Attorney General and the Administrative Office of the Courts, any impact upon the courts as a result of this bill is considered not significant.
- According to the Department of Revenue, this bill clarifies a current section of tax law. As a result, any net change to state revenue or expenditures is considered not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James W. White, Executive Director

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